

**AMENDMENTS TO THE SPECIFICATION**

Please replace paragraph [0006.1] with the following amended paragraph:

**[0006.1]** A feature of the present invention relates to a server apparatus connected to a transmitting IP apparatus, the transmitting IP apparatus transmitting an e-mail to a receiving IP apparatus via the server apparatus. The server apparatus includes a memory configured to store an IP address of the receiving IP apparatus associated with a telephone number of the receiving IP apparatus. A receiver is configured to receive the e-mail from the transmitting IP apparatus, the e-mail including the telephone number of the receiving IP apparatus. ~~A controller~~ An analyzer is configured to obtain, from the received e-mail, the telephone number of the receiving IP apparatus, and to obtain, from the memory, the IP address of the receiving IP apparatus associated with the telephone number of the receiving IP apparatus, ~~and A transmitter is configured~~ to transmit the received e-mail to the receiving IP apparatus, based on the IP address of the receiving IP apparatus.

Please replace paragraph [0006.2] with the following amended paragraph:

**[0006.2]** A further feature of the present invention relates to a communication system that includes a transmitting IP apparatus and a server apparatus. The transmitting IP apparatus includes a panel configured to input a telephone number of a receiving IP apparatus and ~~a controller~~ a transmitter configured to ~~set, in an e-mail, the input telephone number of the receiving IP apparatus, and to transmit, to the server apparatus, the~~ an e-mail including the input telephone number of the receiving IP apparatus. The input telephone number of the receiving IP apparatus is set in the

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transmitting e-mail. The server apparatus includes a memory configured to store an IP address of the receiving IP apparatus associated with the telephone number of the receiving IP apparatus and ~~a controller~~ an analyzer configured to receive the e-mail from the transmitting IP apparatus, to obtain, from the received e-mail, the telephone number of the receiving IP apparatus, and to obtain, from the memory, the IP address of the receiving IP apparatus associated with the telephone number of the receiving IP apparatus, ~~and~~ The server includes a transmitter configured to transmit the received e-mail to the receiving IP apparatus, based on the IP address of the receiving IP apparatus.